CHAPTER XXXV.—REMITTANCE.

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Despatch of Remittances.

583. (*a*) No Remittance of cash or notes from a treasury in one district to a treasury in another should be made except in accordance with the orders (either general or special) of the Comptroller.

(*b*) Remittances within the district, *i.e.*, between two taluk treasuries in a District or between a District treasury and a Taluk treasury subordinate to it, should be made under the orders of the District Treasury Officer who is entirely responsible for such remittances.

584. (*a*) Immediately on receipt of a remittance order from the Comptroller, or as soon as the Treasury officer decides to make a remittance to a Sub-treasury, the Military Department should be informed of the kind and amount of the treasure to be remitted, and asked for a sufficient escort, which it will supply according to the scale laid down by Government. Any officers on the line of march from whom assistance may be required should be advised by the despatching office.

(*b*) The receiving office should be apprised of the exact date of the expected arrival of a remittance in order that any necessary arrangements (such as provision of carts, or a guard of sufficient strength for treasure arriving by rail) may be made for receiving it. A remittance should not be sent at such a time that it will be in transit at the end of a month, or that it will reach its destination on a Sunday or other authorised holiday.

Remittances of Coin.

585. Coin should be packed for remittance in stout bags, tied and sealed after a slip in Form 64 has been placed in each bag. The Treasury Officer must satisfy himself generally of the

contents of the bags, and must see that the proper number of bags is placed in each box.

NOTE.—In case of a remittance sent without a shroff, the despatching officer should examine a certain percentage himself and place a private mark upon the ticket of the bags so examined, and the special attention of the receiving officer should be drawn to the necessity for protecting the interest of the absent remitting officer.

586. For journeys by road, the bags may be packed in large chests placed in carts, at the door of the treasury in the presence of the Treasury Officer; for journeys by rail, and also (if convenient) for journeys by road, they should be packed in stout boxes capable of containing Rs. 4,000 to Rs. 6,000 each, nailed down and bound with iron, without gunny covering or ropes, and the hoops should be rivetted or nailed together where they cross. Every box should bear the name of the despatching treasury cut into, or painted on it with a number.

1. The irregularly-grained parts of a plank of wood are not suitable for boxes; it is found that they often give way under the severe strain which treasure boxes undergo in a road journey.

2. The practice of packing coin remittances in padlocked boxes and of enclosing the padlock of the box in a sealed bag is a convenient one and should be adopted wherever possible.

587. Invoices will be prepared in triplicate in Form 111; one copy should be retained, another should be despatched by post on the same day to the receiving treasury, and the third made over to the escort officer. The weights entered in the invoice should be those ascertained by weighment in the presence of the escort officer.

Remittances of Currency Notes.

588. (*a*) The remittance of currency notes should be made along with a remittance of coin, whenever it is possible to do so.

(*b*) When the value of the notes to be remitted, does not exceed Rs. 2,000 and the notes cannot conveniently be included in a specie remittance, they should be sent whole by post, insured up to their value.

(*c*) When the value exceeds Rs. 2,000 and the notes cannot be sent in charge of a shroff, they should be remitted in halves, each set of halves being insured for Rs. 2,000, the maximum value for which insurance can be effected, or for half the value of the notes, whichever is less. The second halves will of

course not be remitted till receipt of an acknowledgment for the first halves.

589. Surplus notes should ordinarily be remitted to the State Huzur Treasury once a month and should be despatched in time to permit of their receipt and adjustment within the month, that is, if the notes are to be sent in halves, the first halves of the notes must be despatched within the first week, so that the remittance may be completed and adjusted within the month. If for any reason, the despatch is too long delayed, it must be held over till the following month, unless, of course, the Comptroller in the meantime sends a remittance order.

590. The name of the treasury and the date should be stamped on the back of each note either when first received in the treasury or, if that is not usually done, at the time of despatch in remittance.

591. The following are the rules for packing parcels of notes:—

(1) Notes of each denomination must be arranged in separate bundles stitched by one edge into books of 100 each, any excess over multiples of 100 being made into one book. To each bundle of notes should be attached a slip in Form 112 stating the number of pieces it contains and bearing the full signature of the official who last counted and made up the bundle before its despatch, and also the initials of the despatching officer.

(2) When whole notes are sent in charge of a shroff or military guard, the bundles of notes should be placed flat between boards, wrapped in paper, folded in wax cloth and then carefully sealed. A copy of the invoice must be packed up with each parcel. This parcel should be placed in a small wooden box which should be made over to the guard after it is securely fastened and sealed.

(3) For remittance by post, the bundle should be packed in parcels wrapped in paper and wax cloth and carefully sealed. In each parcel an invoice in Form 113 showing the contents of the parcel should be included.

(4) When a remittance of cut notes is sent by post, after completion of the invoices (Article 592) the left hand halves will be packed in paper and wax cloth, sealed, and despatched with the invoice by parcel post. The right hand halves should be similarly packed at the same time and kept under double locks till receipt

of acknowledgment of the left halves, when the packet containing the right hand halves should also be despatched by parcel post.

NOTE.—If a packet of the above kind be consigned to a treasury merely for despatch, along with some other remittance, to another treasury, the receiving treasury should give a receipt for a "sealed packet in good order said to contain rupees.....in notes," and should take a similar receipt from the escort officer when it is forwarded. Meantime, the packet should remain under joint keys.

592. Along with remittance of currency notes, an invoice in Form 113 should be sent. The invoice should set forth the number of bundles and number of notes in each bundle under each denomination, and should bear at foot a certificate from the Treasury Officer that the parcel has been made up and sealed in his presence, and that he has personally ascertained that its contents correspond with the invoice. The original invoice should be sent by post to the Treasury Officer to whom the notes are consigned, a copy being kept for record. Both original and copy should be signed by the escort officer to whose care the parcel is entrusted, when notes are sent under charge of a guard; but the escort officer has not to count the notes, and his signature is only a receipt for a packet *said to contain* certain notes.

NOTE.—In invoicing the second halves of notes, of which the first halves have already been acknowledged, the details need not be filled in; a reference to the former invoice will be sufficient.

Escort Officer's Duties.

593. The escort officer will see the boxes of notes and coin weighed or in the case of chests containing bags of coin will count the number of bags. He will sign the receipt at the foot of each copy of the invoice; the blanks will be filled up in words, and if the escort officer be ignorant of English, he should be required to write the number of the bags or boxes which he has received in the vernacular, on the copy of the invoice to be retained by the Treasury Officer.

594. The escort officer will wire to the receiving officer the number of the train (passenger or goods) conveying the remittance and its hour of departure, and will also wire again *en route* if any change in the train has been made or if anything has occurred to delay its arrival.

595. When the escort officer is relieved in the course of the journey, he will obtain a receipt for ".....sealed and locked chest in good order said to contain.....coin to the value of Rs.....in.....bags" *or* for ".....boxes,

iron-hooped and in good order, said to contain.....coin (or notes) to the value of Rs.....". When the remittance reaches the addressee, the latter will count the bags and weigh the boxes, and give a receipt for ".....bags said to contain .....coin to the value of Rs....." *or* for "..... .....boxes of marks and weights detailed in the invoice said to contain ....coin (or notes) to the value of Rs..... ...." if any box be of short weight, or show signs of having been tampered with, it should be opened in the presence of the escort officer; otherwise he should be allowed to return at once.

Shroffs.

596. (*a*) Shroffs may be sent in charge of remittances at the expense of Government, who will remain in charge while the treasure is being examined, and who will take back the locks; and, if convenient, the bags. If the guard be returning to the station of original despatch, chests should be sent back under his charge; otherwise, they should wait for the shroff.

(*b*) In sending shroffs with remittances, the following scale should be followed:—

1 shroff up to ten lakhs.
1 do for every additional ten lakhs or a fraction of it up to a maximum of 3 in all.

NOTE.—Expense for extra shroffs for remittances within a district is inadmissible, but for remittances between districts, extra shroffs may be employed either to accompany the remittance or to take the place of permanent shroffs who do so. The extra or temporary shroffs accompanying such a remittance may be allowed a daily allowance of as. 8 inclusive of pay, in addition to 3rd class railway fare and carriage, cart or cooly hire when absolutely necessary.

597. When shroffs accompany remittances they should be furnished by the remitting Treasury Officer with a certificate in Form 114 with columns 1 to 7 filled in. The Treasury Officer receiving the remittance should complete the certificate and return it to the shroffs. The certificate should be attached to all bills for travelling and other allowances admissible to them when accompanying treasure. No such bills should be passed without such a certificate.

NOTE.—To enable the receiving treasury to identify the shroff accompanying the remittance, his signature should be taken in the presence of the Treasury Officer on the form before the certificate is signed.

598. If any chest or box, be secured by double locks, one key should be held by the shroff, and the other by the escort officer; if there be only one lock, the key should be held by the

shroff, but the escort officer is responsible for not allowing the chest or box to be opened before arrival at destination, save in case of a break-down, when the treasure must be moved to another chest or box in his presence. In the case of remittances sent without shroffs, single locks should be used and the keys should be entrusted to the escort officer in a sealed cover which he should not open except when absolutely necessary in the case of a break-down on the road.

599. Additional rules regarding the arrangements to be made in the case of remittances by railway will be found in Appendix XXXIII.

600. The following notes on the weights of coins may be useful for guidance in making remittances.

(*a*) A lakh of full weight rupees weighs net 31¾ maunds, and packed for remittance, possibly, a little less than 35 maunds. When there is a minimum rate of charge, a calculation on this basis will enable the officer concerned so to arrange that the full weight for the minimum charge be made up.

(*b*) Copper coin of the nominal value of Rs. 2-4-0 weighs one seer; of coin packed for remittance, one maund is found to contain the value of Rs. 82.

Route and Stages of Remittance of Treasure.

601. In view to obviate inconvenience arising from treasure carts under military escort being subject to long marches by road, the Treasury Officer shall, in consultation with the military officer in charge of the remittance, fix the route and the stages by which the journey shall be accomplished.

The distance to be covered every day by carts and escort travelling by road shall be fixed so as not to exceed fifteen miles.

A memorandum showing the stages at which halts should be made and the distance between each stage shall be furnished by the Treasury Officer to the military guard escorting the treasure.

If the distance travelled by road exceeds fifteen miles under unavoidable circumstances, one cart for every eight men or under composing the military escort, may be allowed. (*G. O. No. 19570-79—G. 4798, dated 19th May 1893.*)

Receipt of Remittances.

602. (*a*) Immediately on the arrival of a remittance, credit for the invoiced amount should be given in the subsidiary register and advice sent to the Comptroller, the place whence the remittance is received being entered in the subsidiary register with the same specification as is prescribed for the advice.

(*b*) The remittance must then be examined. The first step in this examination is the weighment of each box in the presence of the escort officer and the Treasury Officer and the comparison of this weight with that shown in the invoice. A receipt should then be given to the escort officer and a copy of this receipt sent by post on the same day to the despatching treasury.

When the weight of each box is not given in the invoice, the boxes must be opened and the contents examined in the presence of the escort officer. The infraction of the rule requiring the weight to be stated should be brought to the notice of the remitting officer. If any box be short weight or show signs of having been tampered with, it should similarly be opened and contents examined before the escort is released.

If the coin or notes received in the remittance are required for despatch to another treasury within a few days of its receipt the boxes may be deposited unopened in the strong room provided they are in good order and that they are in charge of a shroff who will be available to accompany them to their final destination.

In all other cases the boxes should be opened immediately whether the remittance is accompanied by a shroff or not. When a shroff accompanies, the boxes should be opened in his presence. Unless the detailed examination of the whole remittance is immediately preceded with, the bags of the coin or parcels of notes should be deposited in the strong room under double locks, care being taken as far as practicable to place them apart from other coin.

The detailed examination of the remittance should then be taken up in the presence of the shroff. The first step in this examination will be the weighment of the entire contents of each bag. This must be supervised by the Treasury Officer. After this weighment, the testing of the coins of which the remittance is composed should be proceeded with. This examination must be supervised by the Treasurer or by some responsible person on his behalf and must not be left to the shroffs accompanying the remittance. A formal receipt should be sent to the despatching office after the detailed examination is complete. If the

examination is not complete before the despatch of the cash balance report, a note should be made thereon that the remittance has not yet been examined.

NOTE.—1. When net bags are used they may be weighed without being opened.

NOTE.—2. The slip inserted in a bag of coin or attached to a bundle of notes should be destroyed by the Treasury Officer as soon as the contents of the bag have been examined and found correct.

(*c*) Every facility must be given to the accompanying shroffs to watch the testing and only such portion of the remittance should be taken out of the strong room for examination as the shroffs can superintend during the course of the day. Any complaints they may make should be at once reported to the Treasury Officer, and if they suspect any fraud, they should be allowed to examine the clothes of the examining shroffs. When the entire remittance cannot be examined the same day, the shroffs of the remitting treasury may, if they wish, be allowed at the time of closing of the office to place one lock of their own on the chest containing the unshroffed bags or unexamined parcels of notes or if this is not possible, on the outside door of the strong room.

(*d*) When a remittance is not accompanied by a shroff from the remitting treasury, the detailed examination of the remittance must be made in the immediate presence and under the personal supervision of the Treasurer of the receiving treasury.

(*e*) Uncurrent coin found in the detailed examination of a remittance should be dealt with under the rules in Chapter XXXII.

(*f*) A remittance of notes received by post is not to be credited till the second halves are received ; in this case detailed examination should involve no delay, and the formal receipt can be sent at the time of crediting the amount. The arrival of a parcel of notes or half-notes must always be acknowledged by return of post.

NOTE.—Half-notes should be kept under double locks.

Remittances of whole notes unaccompanied by shroffs should be examined in the presence of the Treasurer.

(*g*) All contingent charges incurred at the receiving station, such as, cooly or cart hire should be paid by the receiving officer and charged finally in his accounts. The remitting treasury should refuse to pay such charges. The personal allowances of the men in charge of a remittance should, however, be always paid by the remitting treasury, small advances being

made by the receiving treasury in case of necessity, and advised to the former to be adjusted on the return of the men to their own station.

NOTE.—As regards drawing of advances for expenditure in connection with remittances, see Article 165 (c).

603. No time should be lost in examining a remittance, both in order to set the shroff at liberty (and so reduce the cost of remittance), and in order that any deficiency may be recovered from the remitting treasury. The minimum amount of coin and the number of notes of each denomination which one man should examine in a day is as follows:—

COIN.

	Rs. (Value.)
Sovereigns	40,000
New rupees	2,00,000
Old rupees	8,000
New ½ rupees	50,000
Old ½ rupees	4,000
New ¼ rupees	24,000
Old ¼ rupees	2,000
New ⅛ rupees	7,000
Old ⅛ rupees	1,000
New 4 anna nickel	18,000
Old 4 anna nickel	2,500
New two anna nickel	7,000
Old two anna nickel	2,000
New one anna nickel	3,500
Old one anna nickel	1,000
New single pice	750
Old single pice	400
New pie pieces	200
Old pie pieces	150

NOTES.

	Pieces.
New notes of all denominations	15,000
Old Re. 1 and Rs. 2-8-0 notes	8,000
Old notes of higher denominations	2,500

604. (*a*) If any deficiency is found in the detailed examination, and is not immediately recovered from the shroff in charge, it is to be charged in the accounts as a miscellaneous payment with full particulars and the Treasury Officer of the remitting treasury requested to recover the amount and credit it in his own treasury. The Account Office will debit the amount to "Advances recoverable."

(*b*) Any excess found in a remittance should be returned to the remitting treasury; but instead of paying in cash, the excess may be credited through account.

(*c*) Every defect or deficiency discovered during the examination must be especially reported in writing to the remitting officer, the slips mentioned in Articles 585 and 591 being attached to the report. If there is a shroff in charge, the report and the slip attached will be delivered to him on his making good the deficiency. If there is no shroff in charge, that report must state the name and rank of the officer who personally supervised the examination, and must be sent together with the attached slip, (along with the receipt to be despatched) immediately on the close of the examination (or, if it is a prolonged one at the close of the day) to the remitting officer. The object of this rule is to enable the remitting treasury, to fix responsibility for the deficiency which it is obliged to make good. If any bag or bundle of notes is received without a slip, and is in any way short or deficient, an immediate special report should be sent to the remitting officer.

(*d*) The rule in the preceding paragraph regarding the return of the shroffs' slips applies also to cases in which a penalty is leviable under Article 546 in respect of rupees and half-rupees which have lost more than 2 per cent, in weight but not more than 6¼ per cent and 12½ per cent, respectively. In these cases, the number of such light weight coins detected should be noted on the slips attached to those bags in which they exceed half per cent of their contents and the slips returned to the remitting treasury.

(*e*) When new copper coin is received either directly from the Mint or from another treasury in the original Mint boxes, any excess or deficiency found on examination should be immediately reported and the printed slip of contents should be forwarded to the Mint Master concerned through the Comptroller. The report should state the numbers of the boxes in which the excess or deficiency was found and the condition of the boxes on delivery.

Entry in Accounts.

605. (*a*) A remittance, as soon as it is despatched from or paid out of a treasury, will be charged in the treasury accounts to "Cash Remittances within district or Remittances beyond the district" as the case may be. Similarly, upon receipt, the whole invoiced amount (see Article 602) will be credited in the accounts to the same head.

(*b*) Notes will be charged off on despatch of the second halves, and credited on receipt of the second halves.

(*c*) These transactions will also be recorded in a subsidiary register in the prescribed form.

Advice to Comptroller.

606. (*a*) The Treasury Officer will advise the Comptroller of every despatch or receipt of a remittance on the same day on which he charges it off, or brings it on, his accounts.

(*b*) The postal intimation will be in Form 115 and the covers enclosing these intimations will be marked 'Urgent.'

(*c*) In addition to the intimation by post of the receipt or despatch of a remittance, an ordinary telegram should invariably be sent to the Comptroller as under, when the postal intimation will not reach him within 24 hours.

"Cash remittance rupees.....received from or remitted to .....credited or debited this day.....month..... .....Treasury Account."

NOTE.—In the case of remittance of surplus notes, the advice to the Comptroller will give detail of denomination and value. The advice must specify that the remittance is of 'Surplus Notes,' and the receiving treasury must also be informed, in order that it may similarly advise the receipt of the remittance as 'Surplus Notes.'